

Separate Assessment Application

for Severed Mineral Interests

FORM
401

NAME AND ADDRESS OF OWNER OF SURFACE ESTATE			NAME AND ADDRESS OF OWNER OF MINERAL INTERESTS		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
List Legal Description and County of Surface Estate					

I hereby request that mineral interests severed from the aforementioned surface estate be placed upon the assessment and tax roll as entities separate from the surface estate.

**sign
here**

Signature of Owner of Surface Estate

Date

or

Signature of Owner of Mineral Interests

Date

FOR ASSESSOR'S USE ONLY

☐ APPROVED

COMMENTS: _____

☐ DISAPPROVED

Signature of Assessor

Date

ATTACH ATTORNEY'S OPINION OR CERTIFICATE OF LICENSED ABSTRACTOR

INSTRUCTIONS

WHO MAY FILE. Any person, corporation, or organization who is the owner of either the surface estate or mineral interest and is seeking separate assessment may file a Separate Assessment Application for Severed Mineral Interests, Form 401.

WHEN AND WHERE TO FILE. All applications for separate assessment of a severed mineral interest must be filed with your assessor on or before January 1 of the year in which the mineral interests are to be separately listed and assessed. An application for separate assessment of a severed mineral interest, if granted, will remain effective in future years and does not need to be filed annually.

APPEAL PROCEDURES. In the event of rejection of your application by the assessor, you may appeal to the county board of equalization on or before June 30.

SIGNATURE. The signature of the applicant for separate assessment of a severed mineral interest may be either the owner of the surface estate or the owner of the mineral interest.

REQUIRED ATTACHMENT

Attached to this application must be an opinion of attorney or certificate of licensed abstractor showing proof of ownership of a severed mineral interest and record of creation of the severed mineral interest.